



**STATE OF MONTANA
DEPARTMENT OF CORRECTIONS
POLICY DIRECTIVE**

Policy No. DOC 1.2.13	Subject: NON-TREASURY CASH ACCOUNTS
Chapter 1: ADMINISTRATION AND MANAGEMENT	Page 1 of 2
Section 2: Fiscal Management	Effective Date: May 1, 1996
Signature: /s/ Mike Batista, Director	Revised: 02/11/2015

I. POLICY

The Department of Corrections will maintain Non-treasury Cash Accounts in compliance with the Montana Operations Manual.

II. APPLICABILITY

All divisions, facilities, and programs Department owned and contracted as specified in contract.

III. DEFINITIONS

Cash Change Account – An account consisting of monies withdrawn from a treasury account used to provide coin and currency needed to conduct cashiering or similar operations. This account is never used to make purchases.

Custodian Cash Account – An account consisting of monies held in local checking or savings accounts by an agency as an agent for individuals or organizations, and where the monies are held for the benefit of the individual or organization and are not to be used for the support of the agency.

Imprest Cash Account – An account consisting of monies withdrawn from a treasury account used for relatively small purchases requiring the use of cash as a means of payment.

Non-treasury Cash Accounts – Monies held outside the state treasury. These accounts exist to give state agencies readily available cash to conduct day-to-day business.

Revolving Cash Account – An account consisting of monies withdrawn from a treasury account to establish a local checking account to make disbursements where timing needs cannot be met by the state warrant system.

IV. DEPARTMENT DIRECTIVES

A. Non-treasury Cash Accounts

1. The Department will establish, utilize, and account for Non-treasury Cash Accounts, including Cash Change Accounts, Imprest Cash Accounts, Revolving Cash Accounts, and Custodian Cash Accounts, as outlined in [Montana Operations Manual-Category 300, Policy 326](#).

B. Non-treasury Cash Account Deposits

1. Any program or facility utilizing a Non-treasury Cash Account will deposit receipts as outlined in *Montana Code Annotated Sections [17-6-101 through 17-6-105](#), and [Montana Operations Manual-Category 300, Policy 325 and 326](#).*

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V. CLOSING

Questions concerning this policy should be directed to the Business Management Services Division.

VI. REFERENCES

- A. *Montana Operations Manual-Category 300, Policy 325*
- B. *Montana Operations Manual-Category 300, Policy 326*
- C. *Montana Code Annotated 17-6-101 through 17-6-105*

VII. ATTACHMENTS

None.